INDIANA TAX COURT

Cases Transmitted Week of 7/25/05

Koch Fertilizer & Storage Terminal Co. Ind. Dept. of State Revenue Name:

49T10-0507-TA-00062 Case No.

Date Filed: 7/27/05

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Type of Tax: Income – the taxpayer challenges whether it owes income tax in Indiana on receipts for trademark when it has no Indiana business situs.